1945 K **File No.** O. Munis Govt Tax | 45

Legal Dept.

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Subject:— Opinions re- Municipal Tax -to be paid by Govt on Government Buildings

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Gen. 194 a.

483- A

C O N T E N T S.

Legal Department File No. O. Munis Govt. Tax/ 1945.

Sr. No.	Compilation No.	Subject	Pages.
		Opinions ~~xxxxx~~ re: Municipal Tax to be paid by Govt. on Govt. Buildings.	
1.	O.No. 7575 dt. 13/10/45.	Question whether under section 77(1) of the Bombay Dist. Police Act, 1890, police buildings are exempt from payments of the general water rate imposed by a municipality.	1 - 2.

Rele. M.S.

9/7/56.

Office of the R.L.A.

The question referred to the R.L.A. for consideration is whether under section 77(1) of the Bombay District Police Act, 1890, police buildings are exempt from payment of the general water rate imposed by a municipality.

Section 77(1) of the Bombay District Police Act, 1890, provides:

"No municipal or other rates shall be payable by the Provincial Government on account of the occupation or use of any house or place by members of the police force for the convenient performance of their duties."

The words "on account of the occupation or use of any house or place" were interpreted at various time by different Remembrancers of Legal Affairs as meaning that the exemption extends to only such taxes as are levied on account of occupation or use of a house and not to such taxes as a water rate or a special sanitary cess which are levied by the local body for services rendered; but the Advocate General in his opinion No. 19 dated 19-3- 1917 held that section 77 exempts Government from all municipal taxes, rates and cesses in respect of the occupation or use of buildings. In his opinion No. 4156 dated 17th July 1935 the R.L.A. referred the question to the Advocate General for opinion pointing out the conflict between the opinions of the various R.L.As, and the Advocate General's opinion of 1917. In his opinion No. 25 of dated 29 th July 1935 the Advocate General opined:

"The general sanitary cess is imposed by the Dholka Municipality under the powers conferred by section 59(b)(vii) of the Bombay District Municipal Act, 1901, I think that this cess - as distinguished from the special sanitary cess imposed under clause (vi) thereof - can properly be considered on account of the use of the house or place in question within the meaning of that expression in section 77(1) of the Bombay District Police Act, 1890."

The distinction made by the Advocate General between the general sanitary cess and the speical cess will hold good even in respect of the general water rate and the speical water rate (see clause (x) of section 78 of the Bombay Municipal Boroughs Act, 1925, and clause (viii) of section 59(b) of the Bombay District Municipal Act, 1901). It appears therefore that under section 77(1) of the Bombay District Police Act police buildings would be exempt from payment of the general water rate. The view taken by the Examiner, Local Fund Accounts, Bombay, in his letter at page 21/ante is correct.

Id/-

12/10/45.

Remembrancer of Legal Affairs.

U.R. to G.D. No. 7575, dated the 13th October 1945.

MSR.
9/7.